



88-SBE-016-A

BEFORE THE STATE BOARD OF **EQUALIZATION**
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
RAYMOND F. BOWEN) No. 84J-1119-KP

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed July 15, 1988, by Raymond F. **Bowen** for rehearing of his appeal from the action of the Franchise Tax Board, we are of the opinion that none of the grounds set forth in the petition constitute cause for the'grahting thereof and, accordingly, it is hereby ordered that the petition be and the same is hereby denied and that our order of June 1, 1988, be and the same is-hereby affirmed.

Done at Sacramento, California, this 25th day of August, 1988, by the State Board of Equalization, with Board Members Mr. Dronenburg, Mr. Carpenter; Mr. **Collis**, and Mr. Davies present.

<u>Ernest J. Dronenburg, Jr.</u>	, Chairman
<u>Paul Carpenter</u>	, Member
<u>Conway H. Collis</u>	, Member
<u>John Davies*</u>	, Member
	Member

*For Gray Davis, per Government Code section 7.9